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GOVERNMENT GAZETTE

BOLETIM OFICIAL

SUPPLEMENT

(No. 2)

(SUPLEMENTO)

GOVERNMENT OF GOA, DAMAN AND DIU

Secretariat

Finance Department

Notification

FD/F.III/11-157/64/21015/65

The Goa, Daman and Diu Stamps Supply and Sale Rules, 1965

In exercise of the powers conferred by Section 74 of the Indian Stamp Act, 1899 (II of 1899) the Lieutenant Governor is pleased to make the following rules for regulating the supply and sale of stamps, for determining the persons by whom such sale is to be conducted and for prescribing the duties and remuneration of such persons.

1. These rules may be called the Goa, Daman and Diu Stamps Supply and Sale Rules, 1965 and shall come into force on 1st December, 1965.

2. In these rules, unless there is anything repugnant in the subject or context:

(1) «Schedule» means a schedule appended to these rules.

(2) «Vendor» means a stamp vendor appointed under these rules.

(3) «Government» means Government of the Union Territory of Goa, Daman and Diu.

3. For the purpose of these rules stamps are divided into:

(1) Impressed stamps, including

(a) Labels affixed and impressed by the proper officer.

(b) Stamps embossed or engraved on stamped paper.

(2) Adhesive stamps.

Stamps of class I (a) can be obtained only at the office of Superintendent of Stamps, Panjim and such labels shall be affixed and impressed as laid down in the rules 9 to 12 of the Indian Stamp Rules, 1925.

Stamps of class I (b) and class 2 shall be sold to the public by ex-officio or licensed vendors in the manner hereinafter prescribed.

4. Adhesive stamps shall be sold as follows:

(a) Ten paise, Fifteen paise and Twenty-five paise Revenue Stamps, Insurance, Foreign Bill, Agreement, Broker's Note and Share-Transfer stamps by ex-officio and licensed vendors.

(b) Notarial stamps by ex-officio vendors only.

5. (1) «The Government» may appoint certain officers to be ex-officio vendors.

(2) Ex-officio vendors shall, subject to rules 3 and 4, sell such stamps as may be directed.

(3) The treasurer of each treasury and sub-treasury shall be an ex-officio vendor.

(4) Officers in charge of post offices, at which letters are received for despatch, shall be ex-officio stamp vendors for the Sale of Ten paise, Fifteen paise and Twenty-five paise Revenue Stamps.

(5) An ex-officio vendor may be required to give Security for the proper performance of his duties if it appears necessary to the head of the office in which the vend of stamps is to be conducted. The terms of the bond can be specially framed to meet the requirements of the case.

6. (1) The Collector or any other officer empowered by the Government in this behalf may appoint on application certain persons to be licensed vendors.

(2) Licensed vendors shall, subject to rules 3 and 4, sell such stamps of such values as may be specified in their licences.

(3) Licensed vendors holding licences for sale of stamps shall sell stamps between 10 a. m. and 5.30 p. m. on week days:

Provided that the Collector may vary the above hours of sale in any particular case;

Provided further, that licensed vendors may not sell stamps on public holidays.

7. (1) Licensed vendors shall sell stamps embossed or engraved on stamped paper of value not exceeding Rs. 250/-.

(2) Whenever it is deemed necessary, for the convenience of the public, that a licence should be granted for the sale of stamps embossed or engraved on stamped paper exceeding Rs. 250/-, the sanction of the Government shall be obtained.

8. Every licence granted under rule 6 and 25 shall be in the form of Schedule A.

9. Every licence shall be revocable at any time by the Government or by the authority granting it.

10. (1) The rate of discount for licensed vendors shall be $2\frac{1}{2}$ per cent, but in the places where stamps are sold by ex-officio vendors such rate shall be only 2 per cent.

(2) Licensed vendors shall not be allowed any discount on the purchase of stamps embossed or engraved on stamped paper exceeding in value of Rs. 250/- each.

11. Every licensed vendor shall keep in a conspicuous position, outside his place of vend, a signboard bearing in English, Marathi and Concanim in case of Goa, and in English and Guzerati in case of Daman and Diu, his name and the words «Licensed vendor of Stamps».

12. Every ex-officio or licensed vendor shall, with his own hand, write, on the face of every stamp embossed or engraved on stamped paper which he sells, just below the stamp impression, a serial number, the date of sale, the name and residence of the purchaser (i. e. of the person for whom the stamp is bought) the value of the stamp in full in words and his own ordinary signature; at the same time, he shall make corresponding entries in a register to be kept by him in the form in Schedule B.

(2) No ex-officio or licensed vendor shall knowingly make a false endorsement on the stamp sold or a false entry in his register.

13. (1) Notwithstanding anything contained in rule 12 when an ex-officio vendor, or a licensed vendor, authorised under sub-rule (2) sells more than 50 stamps embossed or engraved on stamped paper of any one description and value to one and the same purchaser, the date of sale, the name and residence of the purchaser and the value of each such stamp may, instead of being written by such vendor, be printed or stamped on each stamp.

(2) The Collector is empowered to authorise ex-officio vendors and licensed vendors to sell stamps under this rule.

14. (1) In every ex-officio or licensed vendor shall, whenever any person purchase a stamp embossed or engraved on stamped paper, require the purchaser to affix if he is a literate person, his signature, and if he is an illiterate person, his thumb impression under such vendor's endorsement of sale on the stamp and also opposite the entry relating to the sale in the register kept under rule 12 (Vide instructions in Schedule C).

(2) No new licence to sell stamps embossed or engraved on stamped paper shall be granted and no expired licence shall, after a time to be specified in this behalf, be renewed, except on satisfactory proof that the applicant or licensee is able to take a clear thumb impression.

15. (1) Whenever application is made to an ex-officio or licensed vendor for stamps embossed or engraved on stamped paper of a specified value and not exceeding the highest value which such stamp vendor is authorised to sell, he shall, if he is able, furnish a single stamp of the required value.

(2) If such vendor is unable to furnish a single stamp embossed or engraved on stamped paper of the required value, he shall supply the purchaser with the smallest number of such stamps which he can furnish so as to make up the required value.

16. (1) All stamps exceeding Rs. 250 in value required for a single instrument shall be purchased direct from the Treasury or Sub-Treasury as the case may be.

(2) No licensed vendor shall sell to the public two or more stamps of lower value for use in place of one of a value higher than Rs. 250 required for the purpose of stamp duty on a single instrument.

(3) Every licensed vendor shall hang up a notice in his place of vend showing that stamps exceeding Rs. 250 in value or an aggregate of stamps exceeding Rs. 250 in value required for the purpose of stamp on a single instrument shall be purchased from a Treasury or Sub-Treasury, as the case may be.

17. Every licensed vendor shall, without delay, deliver any stamp which he has in his possession for sale on demand by any person tendering the value thereof in any currency which would be accepted on behalf of Government by the Collector. A licensed vendor shall not demand or accept for any stamp any consideration exceeding the value of such stamp.

18. No ex-officio or licensed vendor shall sell any stamps the use of which has been ordered by competent authority to be discontinued.

19. The accounts to be kept and rendered by licensed vendors shall be in accordance with the forms prescribed by the Government.

20. (1) All licensed vendors shall execute a security bond in the form in Schedule D.

(2) The amount of the security shall be fixed in each case by the Collector or other authority granting the licence, but as stamps will ordinarily be supplied to the licensees only on payment of ready money, it shall not be excessive.

21. No licensed vendor shall at any time offer any objection or resistance to the inspection of his register kept under rule 12 or the examination of his stock of stamps by any officer duly authorised by the Collector or by the Government to make such inspection or examination.

22. (1) A licensed vendor

- (a) may deliver up any stamps in his possession either on application for leave to do so or on resigning his licence, and
- (b) shall deliver up all stamps embossed or engraved on stamped paper remaining in his possession on demand made at any time by the Collector or other officer duly authorised by the Government in this behalf.

(2) Payment of the value of stamps paid for by a licensed vendor and delivered up, shall be made subject to deductions as follows, namely:

(a) A deduction of five paise in the rupee or a fraction of rupee of the full value of all stamps delivered up in the following circumstances, viz;

- (i) On resignation by the vendor of his licence;
- (ii) On revocation of the licence for any fault on the part of the licensed vendor;
- (iii) On application by the licensed vendor for leave to return any stamps in his possession.

(b) A deduction only of the discount, if any, allowed on purchase by the vendor on stamps delivered up in the following circumstances:

- (i) On the expiration of the licence;
- (ii) On the recall of the stamps by Government;
- (iii) On the revocation of the licence for any cause other than a fault on the part of the licensee;
- (iv) On the death of the licensed vendor.

Provided that application for refund of the value of stamps delivered up under this rule shall ordinarily be made within six months of the date of the resignation or death of the licensed vendor or the revocation of the licence but in special cases, the sanctioning authority may accept an application made within two years of such date.

23. A licensed vendor shall be permitted to exchange any stamps which are, in the opinion of the Collector or other officer duly authorised by Government in this behalf, fit for use but for which there is

no immediate demand, for other stamps of a like aggregate value.

24. Every licensed vendor shall keep an adequate supply of Twenty five paise, Fifteen paise, and Ten paise Revenue Stamps for sale to the public.

Transitional provisions

25. The stamp vendors to whom licence was granted under Legislative Diploma No. 1738 dated 19th September 1957, should apply for licence under these rules, within 30 days from the date of its publication.

26. Allowance of 1.5% shall be paid to the stamp vendors to whom, before the extension of the Indian Stamp Act, 1899, to the Union Territory of Goa, Daman and Diu licence was granted under Legislative Diploma No. 1738, of 1957 until they get themselves licensed under the foregoing rule. This allowance shall be paid on the value of stamps sold to them by the treasuries and sub-treasuries.

27. (1) When any person is possessed of a stamp or stamps in use immediately before the commencement of these Rules and such stamp or stamps has or have not been spoiled, the Collector shall repay to such person the value of such stamp or stamps in money, upon such person delivering up, within 6 months from the commencement of these Rules, such stamp or stamps to the Collector.

(2) In the case referred to in sub-section 1 the stamp or stamps in use immediately before the commencement of those Rules may be exchanged by stamp or stamps in force of corresponding value, within the time limit prescribed in the same sub-rule.

(3) When the person delivering the stamp or stamps, under sub-rule (1) or (2) is a licensed stamp vendor, appointed under Legislative Diploma No. 1738, of 1957, he shall pay an amount of 1.5 per cent of the value of the stamp or stamps delivered in case of sub-rule (2) and in case of sub-rule (1) an equal amount shall be deducted from the money repaid to him.

S. S. Srinivasagopalan, Dy. Secretary (Finance).

Panjim, 29th October, 1965.

SCHEDULE A

(See Rule 8)

Form of Licence

<To (here enter the name of Licensee)
Licence no.

granted under the Indian Stamp Act, 1899.

Dated

You are hereby authorised to sell stamps of the following description (that is to say) (here insert description of stamps) at (here insert the number of the house and name of street, etc., at which the stamps are to be sold) in the (here enter place) subject to the provisions of the Indian Stamp Act, 1899, and the rules made thereunder for the time being in force.

(Signed) ...

Collector.

(or other officer empowered under rule 6)>

SCHEDULE B

(See Rule 12)

Form of Register

Date	Serial No.	Description of stamps	Value of stamps	Name of purchaser	Residence of purchaser	Signature or left thumb mark of the purchaser or his agent.

SCHEDULE C

(See Rule 14)

Instructions to vendors in connection with the taking of the thumb-impressions of purchasers of stamped papers

1. Every purchaser of stamp embossed or engraved on stamped paper should be invited to affix if he is a literate person, his signature and if he is an illiterate person the rolled impression of the ball of his left thumb on the stamp itself below the vendor's endorsement of the sale, in the case of Hundi stamped paper, on the reverse of the top and in the case of other stamps, on the face of the stamp and also opposite the sale entry in the vendor's sale register.

2. If an illiterate purchaser has lost his left thumb or if his left thumb is so deformed or diseased that he cannot use it the impression of the ball of his right thumb or of any finger may be taken instead. In such cases a note should be made below the impression stating which finger of the left hand, or thumb or finger of the right hand has been used in making it and explaining why the impression of the left thumb was not taken. The fingers of the hand should be described (commencing with that next the thumb) as the first or forefinger, the second or middle finger, the third or ring finger, and the fourth or little finger.

3. In the case of the illiterate purchasers at the Treasuries and sub-treasuries, when such purchaser is recognised as a representative of, or is a peon, bringing a written order from, a public body or known firm, it will be sufficient if the representative's or peon's thumb mark is taken in the register and it will not be necessary to take it on the stamps. When such purchaser is not so known, his impression should be taken both in the register and on the stamp.

4. Ex-officio vendors will be supplied by the Stationery Department on indent with one or two tin-plates, a roller and printing ink.

5. The affixing of a thumb impression should be carried out under the immediate personal supervision of the vendor, who should affix his initials against each impression.

SCHEDULE D

(See Rule 20)

Know all men by these presents that we A. B., residents of _____ and C. D., residents of _____, and E. F., residents of _____, are jointly and severally held and firmly bound unto the Lt. Governor of Goa, Daman and Diu (hereinafter referred to as 'the Government') in the sum of Rs. _____ of good and lawful money current in Goa, Daman and Diu, to be paid to the Government of Goa, Daman and Diu, or his certain attorney, agents, successors or assigns, for which payment well and truly to be made we jointly and severally bind ourselves and each of us, and our respective heirs executors, administrators, and representatives, by these presents. Sealed with our respective seals.

Dated _____ day of _____ of the year _____

Whereas according to the provisions of the rules in this behalf framed under section 74 of the Indian Stamp Act, 1899, the above bounden A. B. has been duly appointed to vend at _____ in the _____ certain stamps on the part of Government, and Whereas the above bounden C. D. and E. F. have agreed to join with the said A. B. in the above written bond or obligation, subject to the conditions hereunder written as the surety or sureties of the said A. B. for his strict observance, for and during all the time that he the said A. B. has been or shall continue to be such vendor of stamps, of the duties of his said office, and of all and every rules authorised by or referred to in the said Act to be observed by all vendors of stamps according to the true intent and meaning of the said rules, and every of them; and also for his the said A. B.'s strict observance for and during all the time that he shall continue to be such vendor of stamps of such future acts, with such penalty, and after such form as may be required by the Collector. Now the condition of the above written bond or obligation is such, that if the above bounden A. B. has, for and during all the time that he the said A. B. has been such vendor of stamps, as aforesaid, well, truly, faithfully and diligently done, executed and performed and do and shall, for and during all the time that he the said A. B. shall continue vendor of stamps, well, truly, faithfully, and diligently do, execute and perform all and every duties belonging to the said office of vendor of stamps, and has faithfully, justly and exactly observed, performed, fulfilled and kept, and shall faithfully, justly and exactly observe, perform fulfil, and keep all and every rules mentioned or referred to in the said Act to be observed by all vendors of stamps according to the true intent and meaning of the said rules, and every of them; and also if the said A. B. shall well and truly observe, perform, fulfil and keep such future acts, with such penalty and after such form as may be required by such Collector according to the true intent and meaning of the said last mentioned Act; and if the said A. B., his heirs, executors or administrators shall indemnify and keep and save harmless the Government his successors and assigns of and from all loss and losses, damage and damages which has or have happened or accrued to, or been sustained by him, the Government or which may or shall happen or accrue to, or be at any time or times sustained by him, the Government his successors or assigns by, from or through, or by the means of the neglect, default, insolvency or misconduct of him the said A. B., his executors or administrators or agents or his or their executors or administrators, not fully accounting for and paying to the Government his successors or assigns, what may be justly due and owing to him by the said A. B. as vendor of stamps as aforesaid, or through or by means of the neglect, misconduct, omission or insolvency of the said A. B. as such vendor of stamps, as aforesaid; and also shall well and truly pay or cause to be paid into the hands of the Collector for the time being, or to such other officer or person as the Government shall from time to time direct or appoint any penalties, forfeitures, dues or other sums of money which now have been, or shall, or may be at any time hereafter incurred, or any penalties which may become payable by the said A. B., as such vendor of stamps, under or by virtue or by reason of the rules, or by any of them, or by any such future Rule or Act, Rules or Acts as shall hereafter be in that behalf passed in due form of law, relating to the said duties of vendors of stamps when and so often as all or any such penalties, forfeitures, dues and other sum or sums of money shall be so incurred or become payable by the said A. B. then this obligation to be void and of no effect, but otherwise to be and remain in full force and virtue.

Signed, sealed and
delivered at

In our presence

(Signed) A. B.
C. D.
E. F.

Department of Revenue and Taxes

Kind of stamps to be used on documents under the Indian Stamp Act, 1899

The following are the descriptions of stamps to be used on documents chargeable with the Stamp Duty under schedule I of the Indian Stamp Act, 1899

Art.	(Description of instrument)	(Description of stamp)
1	Acknowledgment	Adhesive Revenue Stamp: Section 11 and rule 16. Stamp Paper: rule 6; or impressed label: rule 10(i). Stamp Paper: rule 6.
2	Administration bond	
3	Adoption deed	
	Advocate. See entry as an advocate (No. 30)	
4	Affidavit	Stamp Paper: rule 6; or impressed label: rule 10(i). Special adhesive stamp marked «agreement»: rule 17(f). If duty one anna, Adhesive revenue stamp: Section 11, rule 16; Stamp Paper: rule 6.
5	Agreement or Memorandum of an agreement	
	Agreement to Lease. See Lease (No. 35).	
6	Agreement relating to deposit of title-deeds, pawn or pledge	Stamp paper, rule 6; or impressed label: rule 10(i).
7	Appointment in execution of a power	Stamp paper: rule 6; or impressed label: rule 10(i).
8	Appraisal or valuation	Stamp paper: rule 6.
9	Apprenticeship deed	Stamp paper: rule 6.
10	Articles of Association of a Company	Stamp paper: rule 6; or impressed label: rule 10(i).
	See also Memorandum of Association of a Company (No. 39).	
11	Articles of Clerkship	Stamp paper: rule 6; or impressed label: rule 10(i).
	Assignment. See Conveyance (No. 23), Transfer (No. 62), and Transfer of Lease (No. 63) as the case may be.	
	Attorney. See Entry as an Attorney (No. 30) and power of attorney (No. 48).	
	Authority to adopt. See Adoption deed (No. 3).	
12	Award	Stamp paper: rule 6; or, if in European Language, impressed label, rule 10(ii).
13	Bill of Exchange	Clauses (b) and (c) if drawn in sets and duty on each part not over one anna, adhesive revenue — rules 13(a) and 16. In other cases, stamp paper — rule 6, or if in European language impressed label — rule 10(ii). If hundis chargeable with more than one anna special stamp paper — rule 4(a) and 4(b).
14	Bill of Lading	Stamp paper: rule 6; or impressed label: rule 10(i).
15	Bond	Stamp paper: rule 6; if in European language, impressed label: rule 10(i).
16	Bottomry bond	Stamp paper: rule 6; or impressed label: rule 10(ii).
17	Cancellation	Stamp paper: rule 6.
18	Certificate of sale	Stamp paper: rule 6; if in European language, impressed label: rule 10(ii).
19	Certificate or other document	Adhesive revenue — rules 13(f) and 16.
	See also Letter of Allotment of Shares (No. 36).	
20	Charter-party	Stamp paper: rule 6; or impressed label: rule 10(i).
	* * *	
22	Composition deed	Stamp paper: rule 6; if in European language, impressed label: rule 10(ii).
23	Conveyance	Stamp paper: rule 6; or, if in European language, impressed label: rule 10(ii).
	Co-partnership deed. See Partnership (No. 46).	
24	Copy or Extract	Stamp paper: rule 6; or in case of map, plans and print, adhesive Court Fee Stamps — rules 13(c) and 17(e).
25	Counterpart or duplicate	Stamp paper: rule 6; or impressed label if the original is so stamped: rule 10(i).
26	Customs bond	Stamp paper: rule 6; or, if in European language, impressed label: rule 10(ii); impressed label only, if executed out of India: rule 12(i).
27	Debenture	Stamp paper: rule 6; impressed label if written in any European language: rule 10(ii); impressed label only, if executed out of India: rule 12(i).
	Declaration of any Trust. See Trust (No. 64).	
28	Delivery order in respect of goods	Adhesive revenue stamp: Section 11(a) and rule 16.
	Deposit of Title-deeds. See Agreement relating to deposit of Title-deeds, Pawn or Pledge (No. 6).	
	Dissolution of Partnership. See Partnership (No. 46).	
29	Divorce	Stamp paper: rule 6; impressed label if written in any European language: rule 10(ii); impressed label only, if executed out of India: rule 12(i).

Art.	(Description of instrument)	(Description of stamp)
	Dower. Instrument of. See Settlement (No. 58) Duplicate. See Counterpart (No. 25).	
30	Entry as an advocate, vakil or attorney on the Roll of any High Court	This entry has been omitted by the Goa, Daman and Diu (Laws No. 2 Regulation, 1963) (No. 11 of 1963).
31	Exchange of property	Stamp paper: rule 6; or, if in European language, impressed label: rule 10(ii).
	Extract. See Copy (No. 24).	
32	Further charge	Stamp paper: rule 6; or, if in European language, impressed label: rule 10(ii).
33	Gift	Stamp paper: rule 6; or, if in European language, impressed label: rule 10(ii).
	Hiring Agreement or agreement for service. See Agreement (No. 5).	
34	Indemnity Bond	Stamp paper: rule 6; or, if in European language, impressed label: rule 10(ii); impressed label only, if executed out of India: rule 12(i).
	Inspectorship-Deed. See Composition-deed (No. 22) Insurance. See Policy of Insurance (No. 47).	
35	Lease	Stamp paper: rule 6; or, if partly printed or lithographed in oriental language, or if in European language, impressed label: rule 10(ii).
36	Letter of allotment of shares. See also Certificate or other Document (No. 19).	Adhesive revenue stamp: rules 13(f) and 16.
37	Letter of credit Letter of Guarantee, See Agreement (No. 5).	Adhesive revenue stamp: rules 13(f) and 16.
38	Letter of Licence	Stamp paper: rule 6; or, if in European language, impressed label: rule 10(ii).
39	Memorandum of association of a company	Stamp paper: rule 6; or impressed label: rule 10(i).
40	Mortgage-deed	Stamp paper: rule 6; or, if in European language, impressed label: rule 10(ii).
41	Mortgage of a crop	Stamp paper: rule 6; if not exceeding one anna adhesive revenue Sec. 11(a) and rule 16; in other cases stamp paper: rule 6, or impressed or perforated label: rule 10(i).
42	Notarial Act See also Protest of Bill or Note (No. 50).	Special adhesive foreign bill stamp bearing the word «Notarial» Sec. 11(d) and rule 17(d).
43	Note of memorandum	If of two annas or more, special adhesive stamp bearing the words «Broker's note»: Section 11 and rule 17(f); if of over two annas impressed label rule 10(i).
44	Note of protest by the master of a ship See also Protest by the Master of a Ship (No. 51). Order for the payment of money. See Bill of Exchange (No. 13).	Special adhesive foreign bill stamp bearing the word «Notarial»: Section 11 and rule 17(d); or impressed label: rule 10(i).
45	Partition	Stamp paper: rule 6; or if in European language, impressed label: rule 10(ii).
46	Partnership	Stamp paper: rule 6; or if in European language, impressed label: rule 10(ii).
	Pawn or pledge. See Agreement relating to Deposit of Title Deeds, Pawn or Pledge (No. 6).	
47	Policy of Insurance	Special adhesive stamp bearing the word «insurance»: rule 13(e) and rule 17(9).
48	Power of Attorney	Stamp paper: rule 6; or, if in European language, impressed label: rule 10(ii), or impressed label if executed out of India: rule 12(i).
49	Promissory Note	(a) (i) adhesive revenue — Sec. 11 and rule 16; (a) (ii) and (iii), adhesive revenue: rules 13(f) and 16; (b) stamp paper: rule 5; (a) and (b) if drawn or made out of India, special adhesive bearing the words «Foreign Bill»: rule 17(a).
50	Protest of bill or note	Special adhesive foreign bill stamp bearing the word «Notarial» — Sec. 11(d) and rule 17(d).
51	Protest by the master of a ship See also Note of Protest by the Master of a Ship (No. 44).	Special adhesive foreign bill stamp bearing the word «Notarial» — rule 17(d).
52	Proxy	Adhesive revenue — Sec. 11 and rules 13(f) and 16.
53	Receipt	Adhesive revenue: Section 11 and rules 13(f) and 16.
54	See also Policy of Insurance (No. 47-B (2)).	Stamp paper: rule 6; or if in European language, impressed label: rule 10(ii).
55	Re-conveyance of mortgaged property Release	Stamp paper: rule 6; or if in European language, impressed label: rule 10(ii); impressed label only if executed out of India: rule 12(i).

Art.	(Description of instrument)	(Description of stamp)
56	Respondentia Bond Revogation of any trust or settlement. See Settlement (No. 58): Trust (No. 64).	Stamp paper: rule 6; or if in European language, impressed label: rule 10(ii); or if executed out of India, impressed label only: rule 12(i).
57	Security-bond or mortgage deed	Stamp paper: rule 6; or if in European language, impressed label: rule 10(ii); or if executed out of India, impressed label only: rule 12(i).
58	Settlement See also Trust (No. 64)	Stamp paper: rule 6; or if in European language, impressed label: rule 10(ii) or if executed out of India, impressed label only: rule 12(i).
59	Share warrants Scrip. See Certificate (No. 19).	Stamp paper: rule 6; or impressed label: rule 10(i).
60	Shipping Order	Adhesive revenue: Sec. 11(a) and rule 16.
61	Surrender of lease	Stamp paper: rule 6.
62	Transfer	(a) If by endorsement, adhesive revenue: Sec. 11(e) and rule 16; and if not by endorsement, special adhesive stamp bearing the words, «share transfer» — rule 17(b). (b) Special adhesive stamp bearing the words «share transfer» — rules 13(b) and 17(b). (c), (d) and (e) Stamp paper rule 6; or if in European language impressed label: rule 10(ii).
63	Transfer of Lease	Stamp paper: rule 6; if executed out of India, impressed label only: rule 12(i).
64	Trust See also Settlement (No. 58) Valuation. See Appraisement (No. 8). Vakil. See Entry as a Vakil (No. 30).	Stamp paper: rule 6; or impressed label: rule 10(i).
65	Warrant for goods	Stamp paper: rule 6; or impressed label: rule 10(i).

This list is published in supersession of the list published in Government Gazette no. 22, Series II, dated 29-5-1964.
Department of Revenue and Taxes, Panjim, 27th October, 1965. — The Commissioner, *Carmo de Noronha*.